

ARTICLES PURCHASED

Name: _____ SSN# _____
Business Name: _____ UBI # _____
Address: _____
City: _____ State: _____ Zip: _____
Telephone: _____ Business Phone: _____

Articles imported

Value, including duty paid

Signature: _____ Date: _____

Reporting and paying the use tax:

Fill in the blanks with your information and send the completed form to:

Department of Revenue
20819 72nd Avenue South,
Suite 680
Kent, WA 98032

The Department of Revenue will assess the tax and mail you a letter informing you of the amount of tax due.

If you are registered with the Department as a business, you may report the use tax under the use tax sections of your Combined Excise Tax Return. You may also choose to be billed separately by completing the Articles Purchased form in this brochure and mailing it to the Department of Revenue.

If you have any questions, please contact
Steve Marsh at the address above
or call (253) 437-3453

To inquire about the availability of this publication in an alternate format for the visually impaired or language other than English, please call
(360) 486-2342.

Teletype (TTY) users please call
1-800-451-7985.



<http://dor.wa.gov>

Prepared by Taxpayer Services Division

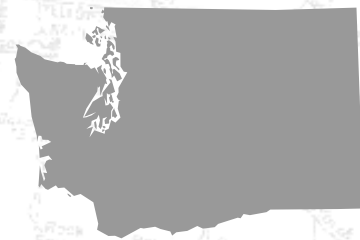


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USE TAX on IMPORTS into Washington State



Many residents do not realize that there are Washington tax obligations for goods purchased out-of-state or out-of-country when the sales tax on the items has not been paid. The total purchase price of any imports, including the duty fee, is subject to “use tax.” Washington citizens also have “use tax” obligations in this state when they purchase items in other states or countries that don’t have sales tax, or have a sales tax rate that is lower than Washington’s.

Lack of use tax awareness costs state and local government millions of dollars in tax revenues each year. When even a few people fail to pay their fair share, everyone else’s tax bill goes up. The state must find other sources of revenue to pay for the services that our residents expect and deserve. A portion of the use tax is also returned to local governments to be used for a variety of local projects and special programs.

The Use Tax

Use tax is a tax on the use of goods in Washington when sales tax has not been paid. When you make a retail purchase in this state, you usually pay sales tax. You pay the sales tax to the seller who in turn pays it to the Department of Revenue. There are many instances when Washington’s sales tax is not paid on purchases. In most situations, the use tax is due.

Consequently, goods used in this state are subject to **either** the sales or use tax, **but not both**, regardless of where or from whom the property is purchased. Thus, the use tax compensates when sales tax has not been paid. Use tax rates range from 7.0 percent to 8.6 percent.

Use Tax is Due When:

- ◆ Goods are imported into Washington State for personal use, such as jewelry, artwork, or household decorations.
- ◆ Goods are purchased in another state or country without paying sales tax or the amount paid was lower than Washington’s sales tax. This includes items mailed or carried into the state.
- ◆ Goods are purchased out-of-state from a mail-order catalog company and sales or use tax has not been paid.
- ◆ Goods are purchased from someone who is not authorized to collect sales tax. For example, when you purchase furniture from an individual through a newspaper classified ad or a yard or garage sale.
- ◆ Supplies, furniture, fixtures, and equipment are purchased from an out-of-state or out-of-country vendor for business use. This includes computers, artwork, and office furniture. Machinery and equipment used in manufacturing operations are not included.
- ◆ Goods acquired by gift are subject to use tax. Credit for sales tax or use tax paid by the donor, upon documentation, is allowed for offset against the Washington State use tax.

Use tax is Not Due when the goods purchased are:

- ◆ For resale within the normal course of business without intervening use.
- ◆ To be used as an ingredient or component part of an article of tangible personal property produced for sale.
- ◆ Chemicals to be used in processing an article to be produced for sale.

Use tax rates are the same as sales tax rates and are figured on the fair market value of the goods when first used in Washington.

The information in this brochure does not change or overrule any administrative regulations or rulings issued by the Department of Revenue.